

**DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
ABSTRACT AND STATEMENT**

NOT IN SUIT

For briefing offers in compromise of liabilities and/or violations incurred under sections 4181 and 4182 and Chapters 51 and 52 of the Internal Revenue Code and/or liabilities and/or violations incurred under the Federal Alcohol Administration Act.

1. OFFER SUBMITTED BY (Name and address)

Paso Robles Wine Services
6305 Buena Vista Drive
Paso Robles, California 93446

OFFER IN COMPROMISE

2. ORIGINATING OFFICE

TAD

3. AMOUNT OF OFFER

\$10,800.00

4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)

5. CASE NUMBER

6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)

\$

7. TAXPAYER IDENTIFICATION NUMBER

8. CHARGE

Violations:

On or about and between July 11, 2008 and March 31, 2010, the proponent allegedly (1) failed to pay the appropriate amount of tax due on wine removed from bonded premises in violation of 26 U.S.C. § 5401 and 27 C.F.R. § 24.270; (2) failed to timely file excise tax returns and to timely pay excise tax in violation of 26 U.S.C. §§ 5041 and 5061, and 27 C.F.R. §§ 24.271 and 24.323; (3) failed to properly or timely document proof of export of wine in violation of 26 U.S.C. § 5362 and 27 C.F.R. §§ 28.40, 28.45 and 28.122; (4) failed to track bottled inventory losses in violation of 26 U.S.C. §§ 5367, 5369 and 5370, and 27 C.F.R. § 24.266; (5) failed to maintain adequate inventory records in violation of 26 U.S.C. §§ 5367, 5369 and 27 C.F.R. § 24.313; (6) failed to maintain complete records of taxable removals in violation of 26 U.S.C. §§ 5367 and 5555 and 27 C.F.R. §§ 24.32, 24.300 and 24.310; and (7) failed to maintain complete records of in-bond transfers in violation of 26 U.S.C. § 5367 and 27 C.F.R. § 24.309.

BUSINESS IN WHICH ENGAGED:

Proponent operated as a duly qualified bonded winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

On or about and between July 11, 2008 and March 31, 2010, at proponent's premises located at 6305 Buena Vista Drive, Paso Robles, California 93446.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$10,800.00 in compromise of the above cited violations.

RECOMMENDATION BY DIRECTOR, NATIONAL REVENUE CENTER:

The Director, National Revenue Center recommends acceptance of \$10,800.00. In view of doubt as to liability and the hazards of litigation, acceptance of this Offer in Compromise as submitted is warranted.

9. I have considered the proposition to compromise the liability as charged herein, and, for the reasons embodied in the above abstract and statement, am of the opinion that it will be for the best interest of the United States to ACCEPT REJECT the terms proposed.

11. DATE

2/27/12